

Instructions for Idaho Form 51

(Return this form only if you are making a payment.)

A. GENERAL INFORMATION

If you cannot file your Idaho tax return by April 16, 2001, you will be allowed an automatic six-month extension without filing a written request. To qualify for an automatic extension, you must file your tax return by October 15, 2001. However, an extension of time to file your return is not an extension of time to pay your tax. To avoid penalties, you must pay 80% of your current year tax liability or 100% of the tax reported on your income tax return for the preceding year, if one was filed.

Complete the tax payment worksheet below to see if you owe additional tax. If you owe additional tax but cannot file by April 16, 2001, use Form 51 below to mail in your payment. Your payment must be postmarked by April 16, 2001.

B. TAX PAYMENT WORKSHEET

1. Total tax on your 1999 return. Form 40, line 53; Form 40EZ, lines 9, 10 and 11; Form 43, line 68 1 _____
2. Tax on your 2000 estimated taxable income. Form 40, line 40; Form 43, line 56 2 _____
3. Estimated additional taxes for 2000. Form 40, lines 51 through 54; Form 43, lines 66 through 69 3 _____
4. Estimated credits for 2000. Form 40, line 49; Form 43, lines 57 through 64 4 _____
5. Add lines 2 and 3 and subtract line 4. 5 _____
6. Multiply line 5 by 80%. 6 _____
7. Enter the lesser of line 1 or line 6. 7 _____
8. Idaho income tax withheld. Form 40, line 63; Form 43, line 77 8 _____
9. Tentative payments 9 _____
10. 2000 credits. Form 40, lines 59 through 62; Form 43, lines 74 through 76 10 _____
11. Add amounts listed on lines 8, 9 and 10. 11 _____
12. Payment Due. Subtract line 11 from line 7. 12 _____

Payment of the amount on line 12 is the minimum amount required for a valid extension of time to file.
To reduce the amount of interest you will owe when the return is filed, you may make a larger payment than required.

13. Additional amount 13 _____
14. TOTAL. Add lines 12 and 13. Enter the result here and on the Form 51 below. 14 _____

If line 14 is zero, DO NOT return this form.

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F 51
O
R TC51000
M 7-21-00

ESTIMATED PAYMENT OF IDAHO INDIVIDUAL INCOME TAX

This payment is for tax year: ☐ 2000 ☐ 2001

Your first name and initial	Last name	Your Social Security Number •
If a joint return, spouse's first name and initial	Last name	Spouse's Social Security Number •
Address (number, street and apartment number)		

City, State and Zip Code

Filing Status:

- ☐ Single
 ☐ Married filing joint return (List both names and social security numbers above)
 ☐ Married filing separately
 ☐ Head of household
 ☐ Qualifying widow(er)

Amount paid

Return this form with check or money order payable to:
Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056